

Chapter 12 Study Guide Financial Management

Part 1 True or False

Directions Place a *T* for True or an *F* for False in the Answers column to show whether each of the following statements is true or false.

Answers

- | | |
|---|----|
| 1. Most start-up businesses begin small and can be opened with a minimum of expenditures. | 1. |
| 2. Financial records provide detailed information about the financial activities of a company. | 2. |
| 3. Owners' equity is the value of the business after liabilities are subtracted from assets. | 3. |
| 4. An income statement usually covers a five-year period. | 4. |
| 5. The income that a business receives over a period of time is called profits. | 5. |
| 6. When expenses are greater than income, a net loss occurs. | 6. |
| 7. Financial performance ratios compare a company's financial elements to its competitors. | 7. |
| 8. With direct deposit, net pay is transferred electronically into the employee's bank account. | 8. |

Part 2 Identifying Financial Records

Directions In the Answers column, write the letter that represents the word, or group of words, that correctly identifies each type of financial record.

Answers

- | | | |
|---|-------------------------|-----|
| 9. The type and number of products on hand for sale | A. asset records | 9. |
| 10. Customers that made credit purchases | B. depreciation records | 10. |
| 11. The amount assets have decreased in value due to age or use | C. inventory records | 11. |
| 12. Information on employees, their compensation, and benefits | D. accounts receivable | 12. |
| 13. The buildings and equipment owned by the business | E. accounts payable | 13. |
| 14. All taxes collected, owed, and paid | F. cash records | 14. |
| 15. Companies from which credit purchases were made | G. payroll records | 15. |
| | H. tax records | |

Part 3 Unscramble

Directions Unscramble the following vocabulary words that were discussed in Chapter 12.

Answers

- | | |
|----------------------------|-----|
| 16. yalplora | 16. |
| 17. tasess | 17. |
| 18. tubdeg | 18. |
| 19. nablaceheets (2 words) | 19. |
| 20. neverue | 20. |
| 21. tilebilials | 21. |
| 22. pexnesse | 22. |

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